

State of South Dakota

SEVENTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2003

905I0663

HOUSE BILL NO. 1182

Introduced by: Representatives Rhoden, Davis, Deadrick (Thomas), Elliott, Frysle, Hanson, Klaudt, LaRue, and Peterson (Jim) and Senators McCracken, Duenwald, Kleven, and Napoli

1 FOR AN ACT ENTITLED, An Act to exempt certain shooting ranges from the gross receipts
2 tax on visitor-related businesses.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-45D be amended by adding thereto a NEW SECTION to read
5 as follows:

6 Gross receipts from the operation of a shooting range owned by any nonprofit organization
7 are exempt from the tax imposed by § 10-45D-2.

